

**MINUTES OF THE
SENATE REVENUE AND TAXATION STANDING COMMITTEE**

Room 250, Utah State Capitol

February 10, 2015

Members Present: Sen. Deidre M. Henderson, Chair
Sen. Curtis S. Bramble
Sen. Gene Davis
Sen. Wayne Harper
President Wayne L. Niederhauser
Sen. Howard Stephenson

Members Excused: Sen. Jim Dabakis

Staff Present: Mr. Leif Elder, Policy Analyst
Ms. Nancy Skidmore, Committee Secretary

NOTE: A list of visitors and a copy of handouts are filed with the committee minutes.

Chair Henderson called the meeting to order at 3:34 p.m.

MOTION: Sen. Harper moved to approve the minutes of the February 6, 2015 meeting. The motion passed unanimously with Sen. Bramble, Sen. Davis, and President Niederhauser absent for the vote.

S.B. 97 Property Tax Equalization Amendments (*Sen. A. Osmond*)

Sen. Osmond explained the bill to the committee.

Spoke to the bill: John Valentine, Commissioner, State Tax Commission

Spoke against the bill: Heidi Erickson, Taxpayers Association

MOTION: President Niederhauser moved S.B. 97 be replaced with 1st Sub. S.B. 97. The motion passed unanimously with Sen. Bramble and Sen. Davis absent for the vote.

MOTION: Sen. Harper moved to pass the bill out favorably. The motion passed with Sen. Henderson voting in opposition and Sen. Bramble and Sen. Davis absent for the vote.

S.B. 125 Sales and Use Tax Amendments (*Sen. W. Harper*)

Sen. Harper explained the bill to the committee.

Spoke to the bill: John Valentine, Commissioner, State Tax Commission

Spoke for the bill: Dave Davis, President, Retail Merchants Association and Utah Food Industry Association

Spoke against the bill: Gary Thorup, Lobbyist, Ebay
Mark Griffin, General Counsel, Overstock.com

MOTION: Sen. Davis moved to pass the bill out favorably. The motion failed with Sen. Henderson, President Niederhauser, and Sen. Stephenson voting in opposition. Sen. Bramble was absent for the vote.

S.B. 152 Sales and Use Tax Exemption for a Qualifying Artistic Work (*Sen. A. Osmond*)

Sen. Osmond explained the bill to the committee.

Spoke to the bill: John Valentine, Commissioner, State Tax Commission

Spoke for the bill: Edward Fraughton, Sculptor

MOTION: Sen. Davis moved to go to the next item on the agenda. The motion passed unanimously with Sen. Harper and Pres. Niederhauser absent for the vote.

H.B. 14 Appropriations Limit Formula Amendments (*Rep. C. Hall*)

This bill was not considered.

H.B. 81S02 Local School Board Meetings Requirements (*Rep. C. Hall*)

Rep. Hall explained the bill to the committee.

MOTION: Sen. Bramble moved to pass the bill out favorably. The motion passed unanimously with Sen. Harper and President Niederhauser absent for the vote.

H.B. 103 Taxation of Property Amendments (*Rep. D. Sagers*)

Rep. Sagers explained the bill to the committee.

MOTION: Sen. Bramble moved to pass the bill out favorably. The motion passed unanimously with Sen. Harper and Pres. Niederhauser absent for the vote.

MOTION: Sen. Davis moved to adjourn. The motion passed unanimously with Sen. Harper and Pres. Niederhauser absent for the vote.

Chair Henderson adjourned the meeting at 5:12 p.m.

Sen. Deidre M. Henderson, Chair